REMARKS

Claims 7, 8, 9, 10, 12, 13, 16, 21, 24-31 are pending in the present application. By this Amendment, claims 7 and 8 have been amended. Claims 24-31 have been newly added. Claims 1-6, 11, 14-15, 17-20 and 22-23 have been cancelled. Claims 7 and 8 have been amended to incorporate all of the limitations of cancelled claims 1, 2 and 5. New claims 24 -31 incorporate all of the limitations of cancelled claims 1, 3 and 5. In addition, claims 7, 8, 24 and 28 recite that the arrangement of films is defined so that the retardation films are laminated on the LC cell-side of the polarizing plate, support for which may be found in at least Fig. 2, Fig. 3 and at least paragraph [0047]. Further, claims 7, 8, 24 and 28 recite Nz values of the retardation films (a) and (b), in the claimed invention, have been limited to 0.72-0.78 and 0.22-0.28. New claims 25 to 27 depend on claim 24 and incorporate all of the limitations of original claims 9, 10 and 4 respectively. Similarly, new claims 29 to 31 depend on claim 28 and incorporate all of the limitations of original claims 9, 10 and 4 respectively. Applicants submit that no new matter has been added to the application by way of the above Amendment. Accordingly, the entry of the Amendment is respectfully requested.

It is submitted that this Amendment is fully responsive to the Office Action dated March 24, 2008. Please reconsider the application in view of the above amendments and the following remarks.

Claim Rejections - 35 U.S.C. §103

The Examiner has rejected claims 1-23 under 35 U.S.C. §103(a) as being unpatentable over Uchida et al (JP 2001-350022 "Uchida") in view of Nakamura et al (JP 2002-328224 "Nakamura").

In view of the amendments and new claims now of record, it is believed that these rejections in view of the cited art is now moot. Withdrawal of these rejections is thus believed to be in order.

Specifically, Uchida doesn't describe the axis relationship between the extraordinary refractive index direction of LC in IPS mode and the absorption axis of the polarizing plate. The LC cell used in an example of Uchida is LC cell in VA mode. In the VA mode cell, the extraordinary refractive index direction doesn't exist, because LC molecular is oriented in vertical axis. In such a case, even if the optical film is arranged regardless of the optical axis of VA cell, an effect of high contrast ratio in a wide viewing range is achieved.

On the other hand, the LC cell in IPS mode has the extraordinary refractive direction. Therefore, if the optical axis of the optical film is not arranged in the relationship defined by the claimed invention to the extraordinary refractive direction of the IPS mode cell, the effect of high contrast in a wide viewing range can not be achieved. Thus, the arrangement of the optical film defined by the claims 7, 8, 24 and 28 with relationship to the IPS mode cell is not obvious.

Further, the two retardation films of the optical film as recited in the present claims cooperate with the transparent protective film with optical property as recited in the present claims.

Although Nakamura discloses a protective film, there is no suggestion in Nakamura of applying the protective film to an IPS mode LCD with the optical film with a specified relationship between the extraordinary refractive index direction and the absorption axis as recited in the present claims.

In addition, in the presently claimed invention, the Nz value of the retardation film (a) is 0.72-0.78 and that of the retardation film (b) is 0.22-0.28.

As explained in paragraph [0015], page 5, lines 27-30 and page 6, lines 1-8 of the present specification, a suppression of color shift is improved by narrowing the range of the Nz value of the retardation films (a) and (b). Thus, Examples 1 to 4 satisfying the Nz value range of the presently claimed invention have significantly better color shift in each figures than those of original Examples 5 and 6 (see present specification at page 30, starting at line 5 to page 38, ending at line 29).

In summary, an advantage of Nz values the retardation films (a) and (b) as recited in the present claims is that they make it possible to obtain an LCD having excellent color shift.

The features of the presently claimed invention are not taught or suggested in the cited references taken alone or in any combination. Therefore, Applicants submit that claimed invention is not obvious in view of the cited art. Accordingly, Applicants request that the rejection under 35 U.S.C. §103 be withdrawn.

In view of the aforementioned amendments and accompanying remarks, Applicants submit that the claims, as herein amended, are in condition for allowance. Applicants request such action at an early date.

If the Examiner believes that this application is not now in condition for allowance, the Examiner is requested to contact Applicants' undersigned attorney to arrange for an interview to expedite the disposition of this case.

If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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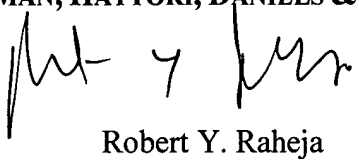

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